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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

May 22, 2006

ELIAS C. ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of May 16, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 25567.

The name and address of the party to the enclosed document are:

Lessor/Secured Party:

ICX Corporation

d/b/a RBS Asset Finance

2 Summit Park Drive

Suite 300

Cleveland OH 44131

[Lessee/Debtor:

The Andersons, Inc. 480 W. Dussel Drive

Maumee OH 43537]

A description of the railroad equipment covered by the enclosed document is:

1 car RELEASED: SR 140927.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours.

Robert W. Alvord

RWA/sem Enclosures

25567-A

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: ICX Corporation, d/b/a RBS Asset Finance hereby releases all of its right, title and interest in and to, the railcar more specifically described as follows:

SR140927

The primary document(s) to which this PARTIAL release relates, are between ICX Corporation, d/b/a RBS Asset Finance (Lessor/Secured Party) and The Andersons, Inc. (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Numbers 25567, 25567A and 25567C dated April 29, 2005.

IN WITNESS WHEREOF, ICX Corporation, d/b/a RBS Asset Finance has hereunto set its name, by its proper office thereunto duly authorized, this 16th day of May, 2006.

ICX CORPORATION, d/b/a RBS ASSET FINANCE

Dennis Diemer

Vice President

STATE OF OHIO)
COUNTY OF CUYAHOGA) ss

On this 16th day of May, 2006, personally appeared Dennis J. Diemer, to me personally known, who, being duly sworn, did say that he is the Vice President of ICX Corporation, d/b/a RBS Asset Finance, and that said instrument was signed by authority of its board of directors, and he acknowledged said instrument to be the free act and deed of said corporation.

Notary Public

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DEBRA A. GRIM

NOTARY PUBLIC • STATE OF OHIO

My commission expires Dec. 3, 2006